

WV State Auditor - Local Government Services Division - Review Sheet

County:	Hancock				
Fiscal Year:	2015 - 2016	Original	Revised	Original	Revised
Contact:	Karen LaScola	General	General	Coal	Coal
Phone No:	304-564-3311 ext. 232	Fund	Fund	Fund	Fund
REVENUES					
295	Nonspendable Fund Balance	-	-		-
296	Restricted Fund Balance	-	-		-
297	Committed Fund Balance	-	-		-
298	Assigned Fund Balance	-	-	5,000	11,591
299	Unassigned Fund Balance	1,200,000	1,806,368		-
301-01	Property Tax Current Year	4,201,721	4,201,721		-
301-02-05	Prior Year Taxes	160,000	160,000		-
301-06	Supplemental Taxes	150,000	150,000		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	-	-		-
301-09	Redemption from State Auditor	9,000	9,000		-
301-10	Prior Years Fifth & Other Prior years	-	-		-
301-11	Tax Lien Surplus	-	-		-
301-12	Tax Loss Restoration	-	-		-
301-90	Property Tax - Excess Levy	-	-		-
301-91	Property Tax - Excess Levy	-	-		-
301-92	Property Tax - Excess Levy	-	-		-
302	Tax Penalties & Interest	170,000	170,000		-
303	Dog Taxes	500	500		-
304	Property Transfer Tax	75,000	85,000		-
305	Coal Severance Tax	N/A	N/A	20,000	20,000
306	Gas & Oil Severance Tax	10,000	24,341		-
307	Horse & Dog Racing Tax	5,000	2,500		-
308	Wine & Liquor Tax	10,000	3,000		-
309	Hotel Occupancy Tax	200,000	250,000		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	-	-		-
312	Synthetic Fuel Tax	-	-		-
313	Miscellaneous Energy Tax (Coal Bed Methane)	8,000	8,000		-
317	Licenses	10	10		-
318	Building Permits	100	100		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	190,000	635,246		-
323	State Grants	150,000	204,165		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	-	250,000		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	3,000	3,000		-
330	Sheriff's Earnings	15,000	10,000		-
331	County Clerk's Earnings	50,000	70,000		-
332	Circuit Clerk's Earnings	30,000	23,000		-
333	Prosecuting Attorney's Earnings	700	1,950		-
334	Accident Reports	800	1,000		-
335	Motor Vehicle License Fee	3,000	2,700		-
336	Map Sales	-	-		-

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337	Clerk Deed Fees	-	-	-	-
339	Parks & Recreation Fees	-	-	-	-
340	Rents & Concessions	65,000	71,685	-	-
341	Landfill/Incinerator Fees	-	-	-	-
342	Airport Revenue	-	-	-	-
343	Cemetery Revenue	5,000	5,000	-	-
344	Ambulance Fees	-	-	-	-
345	Emergency Services Fees	110,000	-	-	-
346	Emergency 911 Fee	-	-	-	-
347	Special Patrol/Security Systems	-	-	-	-
348	Franchise Agreement	-	-	-	-
349	Inspection Fees	-	-	-	-
350	IRP Fees (International Reg. Plan)	5,000	5,000	-	-
351	Jail Fees	-	-	-	-
361	Fines, Fees & Court Costs	-	7,000	-	-
362	Regional Jail Operations Partial Reim.	40,000	37,700	-	-
365	Interest Earned	1,000	1,000	-	-
366	Miscellaneous Revenue	1,000	4,200	-	-
367	Sheriff's Commission	12,000	12,000	-	-
368	Confiscated Property	-	-	-	-
369	Commissions	500	250	-	-
370	Gaming Income	400,000	340,000	-	-
371	Recycling Programs	-	-	-	-
372	Filing Fees	2,700	2,700	-	-
373	Video Lottery	1,900,000	1,900,000	-	-
374	Planning Commission Revenue	-	-	-	-
375	Sale of Materials	-	-	-	-
376	Royalties	-	-	-	-
377	Sale of Bonds	-	-	-	-
378	Proceeds from Bond Restructuring	-	-	-	-
379	Lease Purchase Revenue	-	-	-	-
380	Contributions/Transfer from Other Entities	179,900	185,400	-	-
381	Charges to Other Entities	-	-	-	-
382	Refunds/Reimbursements (External Sources)	100,000	100,000	-	-
383	Parking	-	-	-	-
384	Sale of Fixed Assets	-	-	-	-
385	Gain/Loss on Sale of Fixed Assets	-	-	-	-
388	Transfers From Other Funds	50,000	50,000	-	-
390	Emergency 911 Reimbursement	-	-	-	-
391	Dog & Kennel Reimbursement	-	-	-	-
392	Concealed Weapons Reimbursements	-	-	-	-
393	Home Confinement Reimbursements	-	-	-	-
394	General School Reimbursements	160,000	155,000	-	-
395	Magistrate Court Reimbursements	4,000	6,000	-	-
396	Worthless Check Reimbursements	-	-	-	-
397	Payroll Reimbursements	-	-	-	-
398	Transfers from Rainy Day Funds	-	-	-	-

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399	Transfers Assessor's Valuation Fund	-	-	-	-
Total Revenues		9,677,931	10,954,536	25,000	31,591
General Government Expenditures					
401	County Commission	401,120	533,450	25,000	31,591
402	County Clerk	422,853	422,853	-	-
403	Circuit Clerk	329,203	329,203	-	-
404	Sheriff - Treasurer	327,674	327,674	-	-
405	Prosecuting Attorney	484,098	484,098	-	-
406	Assessor	556,337	556,337	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	42,900	42,900	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	125,485	125,485	-	-
413	Elections - County Clerk	162,928	162,928	-	-
415	Magistrate Court	27,500	29,000	-	-
416	Circuit Court	-	-	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Capital Planning	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	858,452	928,796	-	-
425	Other Buildings	-	-	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	96,005	96,005	-	-
429	Regional Development Authority	29,300	29,300	-	-
430	Community Development	-	-	-	-
431	Economic Development	30,000	30,000	-	-
432	Industrial Development	-	-	-	-
433	Geographic Information Systems (GIS)	-	-	-	-
434	Airports	-	-	-	-
435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	40,000	40,000	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	-	-	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	13,663	13,663	-	-
443	State Grants	-	68,000	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-

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446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Program	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	-	-	-	-
696	Transfer to Financial Stabilization Fund	-	-	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reimbursements	-	-	-	-
699	Contingencies - Not to Exceed 10% of Budget	300,000	221,900	-	-
Total General Government Expenditures		4,247,518	4,441,592	25,000	31,591
Public Safety Expenditures					
700	Sheriff - Law Enforcement	2,173,107	2,199,142	-	-
701	Sheriff - Service of Process	3,000	3,000	-	-
702	County Jail - Reimbursable J/C	109,631	110,231	-	-
703	County Jail - Nonreimbursable J/C	-	-	-	-
704	Regional Jail	550,000	870,000	-	-
705	Home Confinement	126,065	126,065	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	210,056	222,696	-	-
709	Juvenile Detention Center	150,000	150,000	-	-
710	Civil Defense	-	297,840	-	-
711	Emergency Services	254,946	325,191	-	-
712	Communication Center	-	-	-	-
713	Fire Department	308,000	329,136	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	291,479	261,614	-	-
717	Central Garage	-	-	-	-
718	Flood Control	-	-	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Block Grant	99,469	101,829	-	-
722	Public Safety Grant	142,751	144,358	-	-
723	Public Safety Grant	-	-	-	-
724	Public Safety Grant	-	-	-	-
725	Public Safety Grant	-	-	-	-
726	Public Safety Grant	-	-	-	-
727	Public Safety Grant	-	-	-	-
728	Public Safety Grant	100,000	105,691	-	-
729	Public Safety Grant	-	-	-	-
730	Courthouse Security	154,497	139,497	-	-
731	Community Based Corrections Program	-	-	-	-
732	Rapid Response	-	-	-	-

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Fiscal Year: 2015 - 2016

Contact: Karen LaScola

Phone No: 304-564-3311 ext. 232

	Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
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733 Mapping and Addressing	-	-	-	-
734 Local Emergency Planning Commission	-	-	-	-
735 Project Lifesaver	-	-	-	-
736 K-9	-	-	-	-

Total Public Safety Expenditures	4,673,001	5,386,290	-	-
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Health & Sanitation Expenditures

800 Local Health Department	9,500	10,000	-	-
801 Mental Health	37,025	37,025	-	-
802 Other Health Programs	-	-	-	-
803 Hospital	-	-	-	-
804 Dental Clinic	-	-	-	-
805 Vital Statistics	-	-	-	-
806 Sewer	70,500	50,500	-	-
807 Storm Sewer	-	-	-	-
808 Solid Waste Authority	-	-	-	-
809 Water	-	-	-	-
810 Garbage Department	-	-	-	-
811 Landfill/Incinerator	-	-	-	-
812 Recycling Center	-	-	-	-
813 Litter Control	-	-	-	-
814 Federal Grants - H&S	-	-	-	-
815 State Grants - H&S	-	-	-	-

Total Health & Sanitation Expenditures	117,025	97,525	-	-
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Culture & Recreation Expenditures

900 Parks & Recreation	101,200	267,806	-	-
901 Swimming Pools	-	-	-	-
902 4 - H Camp	-	-	-	-
903 Arts & Humanities	-	-	-	-
904 Museum Commission	-	-	-	-
905 Fair Associations/Festivals	-	-	-	-
906 Youth Camp	-	-	-	-
907 Summer Youth Program	-	-	-	-
908 Community Center	-	-	-	-
909 Historical Commission	-	-	-	-
910 Civic Promotion	-	-	-	-
911 Visitor's Bureau	100,000	125,000	-	-
912 Travel Council	-	-	-	-
913 Beautification	-	-	-	-
914 Rails to Trails	-	-	-	-
915 Hotel/Motel Promotion of Tourism	-	-	-	-
916 Library	7,500	22,590	-	-
917 Law Library	-	-	-	-
918 Federal Grants	-	-	-	-
919 State Grants	-	-	-	-

Total Culture & Recreation Expenditures	208,700	415,396	-	-
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Social Services Expenditures

950 Social Services	-	-	-	-
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Phone No:	304-564-3311 ext. 232	Fund	Fund	Fund	Fund
951	Human Resources	-	-	-	-
952	Senior Citizens	39,000	51,148	-	-
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	46,000	46,000	-	-
Total Social Services Expenditures		85,000	97,148	-	-
Capital Projects Expenditures					
960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	91,850	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	-	-	-
987	Courthouse	-	-	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	346,687	424,735	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-
Total Capital Projects Expenditures		346,687	516,585	-	-

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Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
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SUMMARY

General Government Expenditures	4,247,518	4,441,592	25,000	31,591
Public Safety Expenditures	4,673,001	5,386,290	-	-
Health & Sanitation Expenditures	117,025	97,525	-	-
Culture & Recreation Expenditures	208,700	415,396	-	-
Social Services Expenditures	85,000	97,148	-	-
Capital Projects Expenditures	346,687	516,585	-	-
GRAND TOTAL ALL EXPENDITURES	9,677,931	10,954,536	25,000	31,591
TOTAL REVENUES	9,677,931	10,954,536	25,000	31,591
Out of Balance	-	-	-	-